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Item 1 of the provisional agenda*
Adoption of the agenda and other organizational matters

Appointment of 25 members to the Committee of Experts on International Cooperation in Tax Matters

Note by the Secretary-General

1. Pursuant to Economic and Social Council resolution 2004/69, the Committee of Experts on International Cooperation in Tax Matters comprises 25 members nominated by Governments and acting in their personal capacity. The members are to be drawn from the fields of tax policy and tax administration and selected to reflect an adequate equitable geographical distribution, representing different tax systems. They are to be appointed by the Secretary-General after notification has been given to the Economic and Social Council. The term of office is four years.

2. In the note verbale dated 28 February 2013, the Secretary-General invited Member States to nominate qualified candidates for membership in the Committee. As of 12 June 2013, a total of 39 nominations had been received.

3. On the basis of the nominations presented by Member States, the Secretary-General has decided to appoint the following persons to the Committee of Experts on International Cooperation in Tax Matters, for a term beginning on the date of notification of such appointment and expiring on 30 June 2017. Biographical information on the appointees is contained in the annex to the present note.

Mr. Khalid Abdulrahman **Almuftah** (Qatar)

Mr. Mohammed Amine **Baina** (Morocco)

Ms. Bernadette May Evelyn **Butler** (Bahamas)

Mr. Andrew **Dawson** (United Kingdom of Great Britain and Northern Ireland)

Mr. El Hadji Ibrahima **Diop** (Senegal)

Mr. Johan Cornelius **de la Rey** (South Africa)

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Ms. Noor Azian Abdul **Hamid** (Malaysia)

Ms. Liselott **Kana** (Chile)

Mr. Toshiyuki **Kemmochi** (Japan)

Mr. Cezary **Krysiak** (Poland)

Mr. Armando **Lara Yaffar** (Mexico)

Mr. Wolfgang Karl Albert **Lasars** (Germany)

Mr. Tizhong **Liao** (China)

Mr. Henry John **Louie** (United States of America)

Mr. Enrico **Martino** (Italy)

Mr. Eric Nii Yarboi **Mensah** (Ghana)

Mr. Ignatius Kawaza **Mvula** (Zambia)

Ms. Carmel **Peters** (New Zealand)

Mr. Jorge Antonio Deher **Rachid** (Brazil)

Mr. Satit **Rungkasiri** (Thailand)

Ms. Pragya S. **Saksena** (India)

Mr. Christoph **Schelling** (Switzerland)

Mr. Stig B. **Sollund** (Norway)

Ms. Ingela **Willfors** (Sweden)

Mr. Ulvi **Yusifov** (Azerbaijan)

Annex

Biographical information on the appointees to the Committee of Experts on International Cooperation in Tax Matters

Name: Mr. Khalid Abdulrahman **Almuftah**

Nationality: Qatar

Present position

Deputy Director, Revenues and Tax Department, Ministry of Economy and Finance, Qatar

Previous positions

Accountant and Auditor, Ernst & Young, Doha, Qatar

Supervisor in Corporate Banking, Commercial Bank of Qatar

Education

Bachelor of Science in Business Administration, University of Denver, United States of America

Name: Mr. Mohammed Amine **Baina**

Nationality: Morocco

Present position

Chief, Division for International Cooperation, Department of Taxation, Ministry of Economy and Finance, Morocco

Previous positions

Head, Division for Studies and External Relations, Department of Taxation, Ministry of Economy and Finance, Morocco

Head, Division for Administrative Litigations, Department of Taxation, Ministry of Economy and Finance, Morocco

Education

Maîtrise en sciences économiques appliquées, Université de Mons, Belgium

Name: Ms. Bernadette May Evelyn **Butler**

Nationality: Bahamas

Present position

Legal Adviser, Ministry of Finance, Bahamas

Previous positions

Legal Officer, International Section dealing with Mutual Assistance and Treaty Negotiations, Ministry of Finance, Bahamas

Acting Deputy Registrar, Court of Appeal, Bahamas

Legal Adviser to the Bahamas Trade Commission

Education

Master of Laws Degree in "Law in Development" (LLM), University of Warwick, United Kingdom of Great Britain and Northern Ireland

Bachelor of Laws (LLB), University of Reading, United Kingdom

Name: Mr. Andrew **Dawson**

Nationality: United Kingdom of Great Britain and Northern Ireland

Present position

Head, Tax Treaty Team, Her Majesty's Revenue and Customs, United Kingdom

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2005-2009)

First Secretary (Economic), British Embassy, Washington, D.C.

Head, Direct Tax Branch, Tax Policy Team, Her Majesty's Treasury

Policy Adviser, United Kingdom Inland Revenue

Education

Bachelor Degree in Economics, Manchester University

Postgraduate Certificate in Education, Manchester University

Name: Mr. El Hadj Ibrahima **Diop**

Nationality: Senegal

Present position

Director of Legislation and Litigation Studies (Directeur de la législation, des études et du contentieux), Ministry of Economy and Finance (Ministère de l'économie et des finances), Senegal

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2009-2013)

Inspector and Auditor, Senior Tax Inspection Team, Department of Inspection and Tax Investigation (Inspecteur-vérificatur, à la Première Brigade de verification, Direction des verifications et enquêtes fiscales), Senegal

Chief of Inspection, Tax Department (Chef de l'Inspection de la Direction des impôts), Senegal

Education

Master's degree in Economics (Maîtrise des sciences économiques), Université de Dakar, Senegal

Postgraduate studies in taxation (Brevet de fin d'études, Section Impôts et des Domaines), Ecole nationale d'administration et de magistrature, Senegal

Postgraduate studies in accounting (Diplôme supérieur comptable), Ecole nationale superieure universitaire de technologie, Senegal

Name: Mr. Johan Cornelius **de la Rey**

Nationality: South Africa

Present position

Legal Officer, Legal and Policy Division, South African Revenue Service (SARS)

Previous positions

Auditor in the private sector

Education

Advanced diploma in International Taxation/Offshore Financial Centers, Institute of Advanced Studies/Rand Afrikaans University

Advanced Taxation Certificate, University of South Africa

Name: Ms. Noor Azian Abdul **Hamid**

Nationality: Malaysia

Present position

Director, Multinational Tax Department, Inland Revenue Board (IRBM), Malaysia

Previous positions

Director, Malaysian Tax Academy

Director, Audit Training Center, Malaysia

Education

MBA, National University of Malaysia

Bachelor of Science, Applied Chemistry, University of Wales Institute of Science and Technology, Cardiff, United Kingdom of Great Britain and Northern Ireland

Name: Ms. Liselott **Kana**

Nationality: Chile

Present position

Head, Department of International Taxation, Internal Revenue Service, Chile

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2008-2009 and 2009-2013)

Head, Department of Free Trade of the Americas, Directorate of International Economic Relations, Ministry of External Relations, Chile

Foreign Investment Committee, Ministry of Economy, Chile

Tax Department, Arthur Andersen & Co., London

Education

Bachelor of Law, University of Stockholm, Sweden

Master of Laws, London School of Economics, London

Name: Mr. Toshiyuki **Kemmochi**

Nationality: Japan

Present position

Director, Mutual Agreement Procedures, National Tax Agency, Japan

Previous positions

Director, Transfer Pricing, National Tax Agency, Japan

Deputy Director, International Operations, National Tax Agency, Japan

Deputy Director, Mutual Agreement Procedures, National Tax Agency, Japan

Education

Bachelor of Science, University of Tokyo

Name: Mr. Cezary **Krysiak**

Nationality: Poland

Present position

Director, Tax Policy Department, Ministry of Finance, Poland

Previous positions

Deputy Director, Tax Policy Department, Ministry of Finance, Poland

Deputy Director, Income Taxes Department, Ministry of Finance, Poland

Head, International Tax Cooperation Unit, Income Taxes Department, Ministry of Finance, Poland

Education

Degree in Public Administration, National School of Public Administration, Warsaw, Poland

ML in Law, Nicholas Copernicus University of Torun, Poland

Name: Mr. Armando **Lara Yaffar**

Nationality: Mexico

Present position

Director General, International Affairs, Department of Revenue, Ministry of Finance and Public Credit, Mexico

Previous positions

Chairperson, Committee of Experts on International Cooperation in Tax Matters, United Nations (2009-2013), Member (2005-2009)

Deputy Director General, International Tax Treaties, Department of Revenue, Ministry of Finance and Public Credit, Mexico

Director, Treaty Negotiation and Special Projects, Department of Revenue, Ministry of Finance and Public Credit, Mexico

Director, Division of Legal International Procedure, Department of Revenue, Ministry of Finance and Public Credit, Mexico

Education

Bachelor's degree in law, Escuela Libre de Derecho, Mexico

Finance degree, Universidad Iberoamericana, Mexico

Name: Mr. Wolfgang Karl Albert **Lasars**

Nationality: Germany

Present position

Director, International Tax Section, Federal Ministry of Finance, Germany

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2009-2013)

Deputy Director, International Tax Section, Federal Ministry of Finance, Germany

Education

First Judicial State Examination, Study of Law and Chinese, Free University Berlin

Doctor of Law, Free University Berlin

Name: Mr. Tizhong **Liao**

Nationality: China

Present position

Deputy Director General of Tax Treaty, Department of International Taxation, State Administration of Taxation, China

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2006-2009 and 2009-2013)

Director of Exchange of Information and Non-resident Taxation, Department of International Taxation, State Administration of Taxation, China

Director of Tax Treaties, Department of International Taxation, State Administration of Taxation, China

Deputy Director of Tax Treaties, Department of International Taxation, State Administration of Taxation, China

Consultant, Department of International Tax Cooperation, State Administration of Taxation, China

Education

LLM, London University

PhD, Beijing Foreign Studies University

Name: Mr. Henry John **Louie**

Nationality: United States of America

Present position

Deputy to the International Tax Counsel (Treaty Affairs), United States Department of the Treasury

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2009-2013)

International Economist, Office of Tax Policy, United States Department of the Treasury Senior Treasury Negotiator, United States Department of the Treasury

Education

Bachelor of Arts, Georgetown University, United States

Master of Arts in Economics, Duke University, United States

Name: Mr. Enrico **Martino**

Nationality: Italy

Present position

Head, International Relations, Department of Finance, Ministry of the Economy and Finance, Italy

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2009-2013)

Head, Tax Treaty Unit, International Relations, Department of Finance, Ministry of the Economy and Finance, Italy

Head, International Taxation, Central Directorate for Legal Affairs, Revenue Agency

Senior Manager (Tax), Deloitte Touche Tohmatsu, Italy

Education

Bachelor's degree in Economics from Rome University "La Sapienza"

Postgraduate studies in tax law

Name: Mr. Eric Nii Yarboi **Mensah**

Nationality: Ghana

Present position

Chief Tax Treaty Negotiator, Ghana Double Tax Treaty Convention Team

Education

Bachelor of Arts in Sociology and Political Science, University of Ghana

Qualifying certificate in Law, Ghana School of Law

Certificate in Business Tax and Modernizing Tax Administration, University of Pretoria, South Africa

Name: Mr. Ignatius Kawaza **Mvula**

Nationality: Zambia

Present position

Assistant Director, Zambia Revenue Authority

Previous position

Senior Tax Inspector, Zambia Revenue Authority

Education

Bachelor of Accountancy Degree, Copperbelt University, Kitwe, Zambia

Name: Ms. Carmel **Peters**

Nationality: New Zealand

Present position

Policy Manager, Inland Revenue, New Zealand

Previous positions

Senior Policy Analyst and Senior Policy Advisor, Inland Revenue, New Zealand

Senior Associate, Rudd Watts & Stone law firm

Education

LLM (Taxation), New York University

LLB degree, Victoria University of Wellington

Name: Mr. Jorge Antonio Deher **Rachid**

Nationality: Brazil

Present positions

Tax and Customs Attaché, Embassy of Brazil, Washington, D.C.

Tax Auditor, Secretariat, Federal Revenue of Brazil, Ministry of Finance

Previous positions

Secretary, Federal Revenue of Brazil

Deputy Secretary, Federal Revenue of Brazil

Coordinator-General, Tax Inspection, Federal Revenue of Brazil

Education

Bachelor's degree, Business Administration, Candido Mendes University, Rio de Janeiro, Brazil

Name: Mr. Satit **Rungkasiri**

Nationality: Thailand

Present position

Director General, Revenue Department, Ministry of Finance, Thailand

Previous positions

Director General, Fiscal Policy Office, Thailand

Deputy Director General, Revenue Department, Thailand

Deputy Permanent Secretary, Ministry of Finance, Thailand

Education

Master of Arts in Economics, Atlanta University, United States of America

Bachelor of Science in Economics, Kasetsart University, Thailand

Name: Ms. Pragya S. **Saksena**

Nationality: India

Present position

Joint Secretary, Tax Policy and Legislation, Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, India

Previous positions

Commissioner, Income Tax, Direct Taxes Code, CBDT, Department of Revenue, Ministry of Finance, India

Director, Foreign Tax and Tax Research, CBDT, Department of Revenue, Ministry of Finance, India

Education

Master of Arts in Psychology, University of Lucknow

MPhil in Social Sciences, University of Punjab

Name: Mr. Christoph **Schelling**

Nationality: Switzerland

Present position

Head, Division for International Tax Affairs, State Secretariat for International Financial Matters, Swiss Federal Department of Finance

Previous positions

Head, Services Unit, International Division and member of Executive Committee on SwissHoldings in charge of tax matters

Vice-Director, Tax and Legal Affairs, Coopers & Lybrand (now PwC)

Education

Certified Swiss tax expert

Lawyer, Universities of Bern and Geneva

Name: Mr. Stig B. **Sollund**

Nationality: Norway

Present position

Director General and Head of Tax Law Department, Ministry of Finance, Norway

Previous positions

Member, Committee of Experts on International Cooperation in Tax Matters, United Nations (2005-2009 and 2009-2013)

Partner, Bugge, Arentz-Hansen law firm, Oslo

Director General and Head of Business and Energy Tax Section, Tax Law Department, Ministry of Finance, Norway

Partner, Arntzen, Underland & Co., law firm, Oslo

Chair, International Fiscal Association, Norwegian Branch

Education

Law degree, University of Oslo

Name: Ms. Ingela **Willfors**

Nationality: Sweden

Present position

Director, International Tax Department, Ministry of Finance, Sweden

Previous positions

Deputy Director, International Tax Department, Ministry of Finance, Sweden

Legal Adviser, International Tax Department, Ministry of Finance, Sweden

Assistant and Deputy Judge, Administrative Court of Appeal, Stockholm, Sweden

Lawyer, Administrative District Court, Stockholm, Sweden

Education

Master of Laws, University of Stockholm, Sweden

International Tax Law Degree, University of Stockholm, Sweden

Name: Mr. Ulvi **Yusifov**

Nationality: Azerbaijan

Present position

Head, International Treaties Division, International Relations Department, Ministry of Taxes, Azerbaijan

Previous positions

Chief State Tax Inspector, International Treaties Division, International Relations Department, Ministry of Taxes, Azerbaijan

Senior State Tax Inspector, International Treaties Division, International Relations Department, Ministry of Taxes, Azerbaijan

Education

Master of Taxation, Azerbaijan State Economic University

Bachelor of Finance and Credit, Azerbaijan State Economic University